Lampiran 11

Perhitungan Rata-rata Persediaan

Rata-rata persediaan menurut Sunyoto (2013) dapat dihitung dengan rumus:

$$\text{Rata - rata Persediaan} = \frac{\text{Persediaan Awal} + \text{Persediaan Akhir}}{2}$$

a. PT Sepatu Bata Tbk

$$2010 = \frac{\text{Rp } 153.761.143 + \text{Rp } 191.217.901}{2} = \text{Rp } 172.489.522$$

$$2011 = \frac{\text{Rp } 191.217.901 + \text{Rp } 193.997.433}{2} = \text{Rp } 192.607.667$$

$$2012 = \frac{\text{Rp } 193.997.433 + \text{Rp } 221.854.075}{2} = \text{Rp } 207.925.754$$

$$2013 = \frac{\text{Rp } 221.854.075 + \text{Rp } 281.405.718}{2} = \text{Rp } 251.629.896$$

$$2014 = \frac{\text{Rp } 281.405.718 + \text{Rp } 314.628.156}{2} = \text{Rp } 298.016.937$$
b. PT Primarindo Asia Infrastructure Tbk

\[
2010 = \frac{Rp \ 47.683.882.513 + Rp \ 49.663.454.666}{2} = Rp \ 48.673.668.590
\]

\[
2011 = \frac{Rp \ 49.663.454.666 + Rp \ 53.553.428.638}{2} = Rp \ 51.608.441.652
\]

\[
2012 = \frac{Rp \ 53.553.428.638 + Rp \ 61.645.598.104}{2} = Rp \ 57.599.513.371
\]

\[
2013 = \frac{Rp \ 61.645.598.104 + Rp \ 59.234.716.981}{2} = Rp \ 60.440.157.542
\]

\[
2014 = \frac{Rp \ 59.234.716.981 + Rp \ 56.268.118.693}{2} = Rp \ 57.751.417.837
\]
Perhitungan Rata-rata Piutang

a. PT Sepatu Bata Tbk

<table>
<thead>
<tr>
<th>Year</th>
<th>Formula</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>(\frac{Rp 17.386.173 + Rp 23.075.982}{2})</td>
<td>Rp 20.231.077</td>
</tr>
<tr>
<td>2011</td>
<td>(\frac{Rp 23.075.982 + Rp 29.719.345}{2})</td>
<td>Rp 26.399.663</td>
</tr>
<tr>
<td>2012</td>
<td>(\frac{Rp 29.719.345 + Rp 33.773.117}{2})</td>
<td>Rp 31.746.231</td>
</tr>
<tr>
<td>2013</td>
<td>(\frac{Rp 33.773.117 + Rp 43.299.150}{2})</td>
<td>Rp 38.536.137</td>
</tr>
<tr>
<td>2014</td>
<td>(\frac{Rp 43.299.150 + Rp 40.711.116}{2})</td>
<td>Rp 42.005.137</td>
</tr>
</tbody>
</table>
b. PT Primarindo Asia Infrastructure Tbk

\[
\begin{align*}
2010 &= \frac{Rp\ 11,692,769,816 + Rp\ 8,941,622,766}{2} = Rp\ 10,317,196,291 \\
2011 &= \frac{Rp\ 8,941,622,766 + Rp\ 10,525,988,272}{2} = Rp\ 9,733,805,519 \\
2012 &= \frac{Rp\ 10,525,988,272 + Rp\ 13,054,382,935}{2} = Rp\ 11,790,185,604 \\
2013 &= \frac{Rp\ 13,054,382,935 + Rp\ 17,770,602,672}{2} = Rp\ 15,412,492,804 \\
2014 &= \frac{Rp\ 17,770,602,672 + Rp\ 14,178,332,149}{2} = Rp\ 15,974,467,410
\end{align*}
\]